

## Clergy Housing Allowance Worksheet / Tax Return Year 20\_\_\_\_\_

*NOTE: This worksheet is provided for educational purposes only. You should discuss your specific situation with your professional advisors, including the individual who assists with the preparation of your final tax return.*

### Method 1: Amount actually spent for housing this month / year:

Down payment on purchase of primary residence	\$ _____
Mortgage principal and interest payments of primary residence	\$ _____
Home equity loan repayments (loan made for housing-related expenses)	\$ _____
Home refinancing costs paid up-front	\$ _____
Real estate commission, escrow fees	\$ _____
Real estate property taxes	\$ _____
Personal property taxes on primary residence contents	\$ _____
Homeowner's insurance	\$ _____
Furniture	\$ _____
Appliances	\$ _____
Art and decorative items	\$ _____
Decorator services	\$ _____
Lawn care and gardening supplies	\$ _____
Repairs and maintenance	\$ _____
Pest control	\$ _____
Supplies for cleaning and care of home	\$ _____
Carpet and home cleaning services	\$ _____
Homeowner's association dues / condominium fees	\$ _____
Other: _____	\$ _____
Utilities:	
Cable	\$ _____
Electricity	\$ _____
Internet Provider	\$ _____
Natural gas / Heating oil	\$ _____
Security system	\$ _____
Telephone (Base charge)	\$ _____
Trash collection / recycling pick up	\$ _____
Water / sewer	\$ _____
Total Utilities (Also repeat on 3-e below)	\$ _____
Other: _____	\$ _____

\$ 0 (1-a)

**Total computed housing expenses actually paid:**

 (1)

### Method 2: Officially designated (in advance) housing allowance:

From clergy's congregation or other employer	\$ _____ (2-a)
From board of pensions, as noted on IRS FORM 1099R	\$ _____ (2-b)

**Total officially designated housing allowance:**

 (2)

### Method 3: Fair rental value of house, furnishings and utilities:

**\*\*It is suggested that you validate this number by checking with your local realtor.**

Depending on your location, including seasonal rentals, this number may vary from the calculations in 3-a below.

Primary home (1% of house appraised value x 12 months)	\$ _____ (3-a)
**Reference — Appraised value is \$ _____	\$ _____
Home furniture inventory — Cost for yearly rental	\$ _____ (3-c)
Home appliances & misc. inventory — Cost for yearly rental	\$ _____ (3-d)
Annual utilities (use figure from line 1-a above)	\$ _____ (3-e)

**Total officially designated housing allowance:**

 (3)

**Conclusion: MY EXCLUDABLE HOUSING ALLOWANCE IS:**

This is the smallest of the three totals from Methods 1, 2 and 3 above.

*This worksheet is designed to provide general information on the subjects covered. Pursuant to IRS Circular 230, it is not intended to provide specific legal or tax advice and cannot be used to avoid penalties or to promote, market, or recommend any tax plan or arrangement. You are encouraged to consult your personal tax advisor or attorney. This worksheet and white paper is not endorsed by the Government or the Social Security Department.*